

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

This declaration is of the following type:

- original
- design
- supplemental
- national stage of PCT
- divisional
- continuation
- continuation-in-part (CIP)

My residence, post office address and citizenship are as stated next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed for and for which a patent is sought on the invention entitled:

GEAR, GEAR TOOTH SURFACE FINISH MACHINING METHOD AND DEVICE

the specification of which

- is attached hereto
- was filed on March 26, 2002, as Application Serial no. 10/088,997

was described and claimed in PCT International Application No. PCT/JP01/06612, filed on 07/31/2001 and as amended under PCT Article 19 on _____ (if any).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any Amendment referred to above.

I acknowledge duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Sec. 1.56.

In compliance with this duty there is attached an information disclosure statement. 37 CFR 1.97.

I hereby claim foreign priority benefits under Title 35, United States Code, Sec. 119, of any

foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

no such applications have been filed
 such applications have been filed as follows.

Prior Foreign Application(s)

<u>2000-233595</u> (Number)	<u>Japan</u> (Country)	<u>1 August 2000</u> (day/month/year filed)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<u></u> (Number)	<u></u> (Country)	<u></u> (day/month/year filed)	<input type="checkbox"/> Yes	<input type="checkbox"/> No

I hereby claim the benefit under Title 35, United States Code, Sec. 120 of any United States application(s) listed below, and insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Sec. 112, I acknowledge the duty to disclose all information known to be material to patentability as defined in Title 37, Code of Federal Regulations, Sec. 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

<u>(Application Serial No.)</u>	<u>(Filing Date)</u>	<u>(patented, pending, abandoned)</u>
<u>(Application Serial No.)</u>	<u>(Filing Date)</u>	<u>(patented, pending, abandoned)</u>

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agents to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

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I hereby declare all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

1-10

Full name of sole or first inventor Takao TANIGUCHI

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2-10

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3-10

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